

Office of the City Manager

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Memo

To: Members of Dublin City Council

From: Dana L. McDaniel, City Manager

Date: September 22, 2016

Initiated By: Angel L. Mumma, Director of Finance

Melody Kennedy, Budget Manager

Re: Resolution 51-16 – Accepting the Amounts and Rates and Authorizing Tax Levies

Summary

Each year, the Franklin County Budget Commission determines the amount of property taxes to be collected and remitted to the City based on the City's millage rates, both inside and outside the "10 mill limit." The inside millage rate was established many years ago by the State, and the outside millage is based on the voted levy for police operations.

As Council is aware, the property tax revenues from the City inside millage (also known as "unvoted" millage) rate of 1.75 mills was allocated 100% to the Parkland Acquisition Fund from 2001 – 2006. During that period of time, approximately \$16.2 million in revenue was received. From 2007 – 2009, the City allocated .95 mills of the 1.75 mills to the Parkland Acquisition Fund, and allocated the remaining .80 mills to the Capital Improvements Tax Fund.

Since the approval of the 2010 - 2014 Capital Improvements Program (CIP), including the recently approved 2017 - 2021 CIP, Council has approved allocating .35 mills to the Parkland Acquisition Fund and 1.40 mills to the Capital Improvements Tax Fund. City Council, of course, has the ability to revise annually how that millage is allocated, and may review that allocation as part of both the operating budget and CIP process.

In addition to the revenue generated from the City's 1.75 mills from inside millage, the City also receives revenue from 1.20 mills of outside (voted) millage for police operations. This millage was approved by the voters in 1976 and permanently renewed in 1981. Revenue received from this levy is credited to the Safety Fund.

In the 2017 collection year (for 2016 taxes), it is estimated that approximately \$2,869,142 in property tax revenue from the inside millage will be credited to the Capital Improvements Tax Fund and \$717,286 to the Parkland Acquisition Fund. Currently, the fund balance in the Parkland Acquisition Fund is approximately \$1,371,000; however \$760,000 in outstanding advances exist that are due to the General Fund. These advances are planned to be repaid over the next five years. The outside millage that is credited to the Safety Fund for police operations is estimated to generate approximately \$496,142. The effective rate for the Police operating levy for tax year 2015 (collected in 2016) is .196143 for residential/agricultural property and .324974 for commercial/industrial property. This translates into approximately \$6.87 per \$100,000 in value on residential/agricultural property and \$11.37 per \$100,000 in value on commercial/industrial property.

Resolution 51-16 – Accepting the Amounts and Rates and Authorizing Tax Levies September 22, 2016 Page 2 of 2

The adoption of this Resolution, officially titled *Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying them to the County Auditor* is required by Section 5705.34 of the Ohio Revised Code. The adopted Resolution is to be filed with the Budget Commission **on or before October 1**.

Recommendation

Staff is recommending the adoption of Resolution 51-16 at the September 26, 2016 City Council meeting.

RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

(CITY COUNCIL) OHIO REVISED CODE, SECTION 5705.34, 5705.35

The Council of the	The Council of the City of		DUBLIN ,		Franklin County	
Ohio, met in Regular	session on the	26th	_day of _	September	and the second s	
(Regular or Special) 2016, at the office of	Dublin City Hall	-	wi	ith the follo	owing members	
present:	Signature and information of the control of the con	TO SOUTH THE PARTY OF THE STORY	the collective are sufficiently as a sufficient of the sufficient			
	and the state of t			·····		
	move	ed the ad	option of	the followin	ng Resolution:	
WHEREAS, This C	ouncil in accor	dance w	ith the p	provisions o	of law has previously	
adopted a Tax Budget for the nex	t succeeding fis	scal year	· commen	ncing Janua	ry 1, 2017; and	
WHEREAS, The E	Budget Commis	sion of	Franklin	County,	Ohio, has certified its	
action thereon to this Council t	together with an	ı estimat	e by the	County Au	ditor of the rate of	
each tax necessary to be levied	by this Council	l, and w	hat part	thereof is	without, and what	
part within, the ten mill tax limita	tion; therefore,	be it				
RESOLVED, By the	e Council of th	ne City o	of.	D	UBLIN	
Franklin County, Ohio, that the	e amounts and	rates, a.	s determi	ined by the	Budget	
Commission in its certification,	be and the sar	ne are he	reby acce	epted: and	l be it further	
RESOLVED, That th	ere be and is he	reby levi	ed on the	tax duplica	te of said City	
the rate of each tax necessary to b	be levied within a	and with	out the ter	n mill limita	tion for tax year	

2016 (collection year 2017) as follows:

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY APPROVED BY THE BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED TAX RATES

	Amount to be Derived from	Amount Approved by Budget	County A Estimate of Rate to B	f Full Tax
FUND	Levies Outside 10 Mill Limitation	Commission Inside 10 Mill Limitation	Inside 10 Mill Limit	Outside 10 Mill Limit
D 11 14		\$717,285.61	0.35	
Parkland Acquisition General Fund Charter		4 , 11, 4		
Bond Retirement				
Bond Retirement Charter				
Police Pension				
Police Operating	496,141.95			1.20
Fine Pension	150,11110			
Fire Operating				
Police/Fire Pension				
Capital Improvement Charter		2,869,142.45	1.40	
Road & Sidewalk Fund		, ,		
TOTAL	\$496,141.95	\$3,586,428.06	1.75	1.20
RESOLVED, That the Clerk of this C this Resolution to the County Auditor of se called upon its adoption the vote resulted	aid County seconded the Resolution and the			
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Adopted the day of _		, 2016.		
Attest:	-	President of Council		
		DUBLIN		
Clerk of Council		Franklin County, Ohio.		

CERTIFICATE OF COPY ORIGINAL ON FILE

The State of Ohio, Franklin County, ss	;	
I_{i}	, Clerk of the Counc	cil of the City of
DUBLIN within and f	or said County, and in whose	
custody the Files and Records of said (Council are required by the Laws (of State of Ohio to be kept
do hereby certify that the foregoing	is taken and copied from the	original
now on file, that the foregoing has	been compared by me with sa	id original
document, and that the same is a t	rue and correct copy thereof.	
WITNESS my signature, this	day of	2016
		, 1010.
	Clerk of Council	
	DUBLIN	
	Franklin County, Ohio	